

STATE OF KANSAS



Senator Elaine Bowers
District 36

Senate Transportation Committee
in Support of SB399
February 14, 2024

Thank you, Mr. Chairman and Committee for allowing me to testify on SB399 today.

I am one of 2,340 active vehicle dealers in Kansas. Interesting fact for the committee - a vehicle dealer constitutes a person who purchases a vehicle with the intent to sell for a profit or sells 5 or more vehicles within a calendar year. Doing business as a vehicle, manufactured home dealer, or salesperson in the state of Kansas requires a license issued by the Kansas Department of Revenue, Dealer Licensing.

Dealers reapply for their license each year and certain requirements must be met which include current insurance, local zoning requirements met, a tax clearance and reports current. Each month two reports are required – one for submission of the vehicle sales for the month which is due on the 20th and one report which submits sales tax collected for these sales which is due on the 25th. As I have prepared and submitted both reports for over 30 years, I always wondered why these dates weren't the same and just have one date for both. As I researched with the Dealer License Division within the Department of Revenue, I learned these dates are in statute and cannot be modified administratively or in Rules and Regulations and a law must be passed to combine the dates. By moving the monthly vehicle sales report to the 25th when the sales tax report and remittance is due would put both reports on the same day for easier bookkeeping.

I did check with the Department of Revenue and found no opposition to this change in reporting to the state. Again, I think this simplifies the process to a one-day submission for both reports without disrupting the sales tax dollars submitted by leaving this date the 25th monthly for both reports.

Thank you and I would be happy to answer any questions.

A handwritten signature in blue ink that reads "Elaine Bowers". The signature is fluid and cursive.

Senator Elaine Bowers